

Affidavit of Publication

STATE OF OREGON, }
COUNTY OF UNION, } ss.

I, ... Berneva Brazeau ..., being first duly sworn, depose and say that I am the principal clerk of **THE OBSERVER**, a newspaper of general circulation as defined by ORS 193.010 and 193.020; printed and published at LaGrande, in the aforesaid county and state; that the ... Budget Committee Meeting--City of ... Elgin.

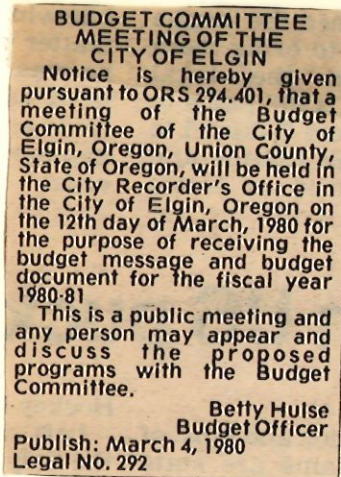
a printed copy of which is hereto annexed was published in the entire issue of said newspaper for ... 1 ... successive and consecutive weeks in the following issues: ... March 4, 1980.

Berneva Brazeau

Subscribed and sworn to before me this 4 ... day of March ... 19 80.

L. Landa K. Laing
Notary Public of Oregon

My commission expires ... August 28, 1981.



LEVY COMPUTATION WORKSHEET

Attach to Form LB-50 and submit to County Assessor

Name of Taxing Unit City of Elgin County Union
 Budget Officer Betty Hulse Title City Recorder Telephone 437-2253

YOU MUST COMPLETE THIS FORM IF a One-Year Special Levy or a Serial Levy for Operating Purposes is anticipated to be submitted to the voters in calendar years 1979 or 1980 for the 1980-1981 fiscal year.

DO NOT COMPLETE THIS FORM IF either of the above levies are not anticipated.

If assistance is needed for this form, contact the Department of Revenue.

IMPORTANT: VERIFY THE ACCURACY OF THIS FORM before submitting a tax levy ballot to county election officials.

PART I — TYPE OF TAXES LEVIED

	1977-78	1978-79	1979-80
1. Levy within tax base	1a 33040	1b 35022	1c 37123
2. Special levies outside tax base excluding serial levies for Capital Construction and Bonded Indebtedness	2a 28257	2b	2c 28091
3. Serial levies for Capital Construction and Mixed levies	3a	3b	3c
4. Amount levied for Bonded Indebtedness	4a 47587	4b 46212	4c 37480
5. Total levy to be raised by taxation (Add lines 1, 2, 3 and 4.)	5a 108884	5b 81234	5c 102694

PART II — BASE YEAR OPERATING LEVY

6. Add boxes 1c and 2c 6 65,214

7. Add boxes 1a, 1b, 1c, 2a, 2b, and 2c.
 Enter total 161,533 and divide by 3 7 53,844.33

8. If box 5c is greater than zero, do not complete this line and go to line 9.
 If box 5c is zero, add boxes 1a, 1b, 2a, and 2b.
 Enter total and divide by 2 8

9. Enter the greatest of boxes 6, 7, and 8 (also enter on line 14) 9 65,214

PART III — POPULATION AND INFLATION INDICATORS

THIS SECTION MUST BE COMPLETED TO THE NEAREST ONE-TENTH OF ONE PERCENT (3rd DECIMAL PLACE).

READ INSTRUCTIONS REGARDING THIS SECTION CAREFULLY BEFORE ATTEMPTING TO COMPLETE.

If the taxing unit IS a City, County, School District, ESD, or Community College, DO NOT complete item 10 and go to item 11.

10. If the taxing unit is NOT a City, County, School District, ESD, or Community College check the method used to calculate the population indicator (SEE INSTRUCTIONS):

- ☐ Territory exceeds 50% of county or counties.
- ☐ Territory exceeds 50% of city or cities.
- ☐ District Customers Served.

LIST any cities and counties used in method checked at left:
CITIES: _____
COUNTIES: _____

If none of the above methods are applicable, enter 1.000 in box 11.

11. Enter population figures:

July 1, 1978

1640

July 1, 1979

1650

Divide the 1979 figure by the 1978 figure (1979 ÷ 1978) and enter result to the nearest third decimal. (If result is less than 1.000, enter 1.000)

11 1 .

12. Enter inflation indicator as provided by Department of Revenue

12 1 . 1 4 3

13. Determine combined POPULATION AND INFLATION INDICATOR by multiplying box 11 and box 12

13 1 . 1 5 0

PART IV — 1980-1981 ADJUSTED LEVY COMPUTATION

14. Base Year Operating Levy (from box 9)

14 65,214

15. To compute the 1980-81 ADJUSTED LEVY multiply boxes 13 and 14

15 74,996.10

16. Enter serial levies for Capital Construction and Mixed Serial Levies to be levied in 1980-81 which were approved by the voters prior to October 3, 1979

16 7.4/6

17. Add boxes 15 and 16. THIS IS THE AMOUNT USED TO DETERMINE THE PARTIAL PAYMENT BY THE STATE OF OREGON

17 74,996

PLEASE NOTE THAT LINE 17 PROVIDES ONLY THE AMOUNT OF THE TAX LEVY WHICH THE STATE WILL PARTIALLY FINANCE. TO COMPUTE THE LEVY TO BE VOTED ON WITHIN THIS AMOUNT (referred to as Ballot "A") PLEASE SEE THE INSTRUCTIONAL MATERIAL FOR COMPLETE INFORMATION.

LEVY COMPUTATION WORKSHEET

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 Budget Officer Betty Hulse Title City Recorder Telephone 437-2253

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FILED
 APR 16 1980
 3:00 O'clock P.M.
 SHIRLEY L. BOLIN, CLERK

PART I — TYPE OF TAXES LEVIED

	1977-78	1978-79	1979-80
1. Levy <u>with tax base</u> <u>3:00 O'clock P.M.</u> <u>SHIRLEY L. BOLIN, CLERK</u>	1a 33040	1b 35022	1c 37123
2. Special levies outside tax base <u>DEPUTY</u> excluding serial levies for Capital Construction and Bonded Indebtedness	2a 28257	2b	2c 28091
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PART II — BASE YEAR OPERATING LEVY

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7. Add boxes 1a, 1b, 1c, 2a, 2b, and 2c. Enter total <u>161,533</u> and divide by 3	7 53,844.33
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9. Enter the greatest of boxes 6, 7, and 8 (also enter on line 14)	9 65,214

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NOTICE OF PROPERTY TAX LEVY

To the Assessor of _____ County

INFORMATION AND INSTRUCTIONS ON REVERSE SIDE

Part I: TOTAL PROPERTY TAX LEVY

On July 8, 19 80, the Elgin City Council (Governing Body)
 of Elgin (Municipal Corporation), Union _____ County, Oregon, levied a tax as follows:

	Funded Partially By State of Oregon	Funded Totally By Local Taxpayers
1. Levy within the tax base (no larger than the amount of Part II, Line 11)	1 39,350.00	
2. Special levies to be partially funded by the State of Oregon (Cannot exceed Form LB-60, Line 17, minus Line 1 above)	2 35,646.00	
Itemize these levies in Part IV—reverse side of this form.		
3. Special levies to be totally funded by local taxpayers (Amount exceeding Form LB-60, Line 17, minus Line 4 below)		3
Itemize these levies in Part IV—reverse side of this form.		
4. The amount levied for payment of bonded indebtedness		4 38,515.00
5. The amount of money to be raised by taxation (Total Lines 1, 2, 3 and 4)	5 74,996.00	5 38,515.00

Part II: TAX BASE WORKSHEET

ATTENTION: Action by the 1979 Legislature requires that a new tax base be voted on at the next General or Primary Election if the taxing unit has levied outside its tax base. School districts who levied taxes outside their tax bases for general operations in 1978-79 must vote on a new tax base. All other districts who have, in any three of the last four fiscal years, submitted the question to the voters, received approval to levy and levied outside its tax base for general operation, must also vote on a new tax base.

6. VOTED TAX BASE, IF ANY—On _____, 19____, a majority of the voters
 approved a tax base in the amount of _____ 6

CONSTITUTIONAL LIMITATION

Tax Base Portion of Preceding Three Levies

33040

35022

37123

7-1-1977

7-1-1978

7-1-1979

7. Largest of above: 7a 37123 multiplied by 1.06 = 7b 39350

ADJUSTMENT FOR ANNEXATION INCREASES DURING PRECEDING FISCAL YEAR

8. True Cash Value of area annexed on _____, 19____
 (attach list of annexation dates and valuations) 8

9. Tax Base Rate per \$1,000 True Cash Value of annexing entity 9

Annexation Increase:
 10. (line 8 times line 9) = 10a multiplied by 1.06 = 10b

ADJUSTED TAX BASE

11. Largest of (Line 7b plus Line 10b) or (Line 6 plus Line 10b) 11

Part III: LIMITATIONS PER OREGON REVISED STATUTES
 (Does Not Apply To All Municipal Corporations)

12. The TOTAL amount of Line 5 levied within the statutory limitation 12 39,350

13. The TOTAL amount of Line 5 levied outside the statutory limitation 13 35,646

Date: July 15, 19 80

By: _____ Title: City Recorder Bus. Phone: 437-2253
 (Signature of Authorized Official)

PART IV SCHEDULE OF SPECIAL LEVIES

FORM LB-60 AND SAMPLE BALLOTS FOR LEVY ELECTIONS APPROVED IN CALENDAR YEARS 1978 AND 1980 FOR THE 1980-81 FISCAL YEAR MUST BE ATTACHED TO THIS FORM.

Purpose of Levy	Date Approved	Are taxes inside Adjusted Levy? Yes or No	CONTINUING LEVY (see note below this schedule.)	First Year Levied	Final Year To Be Levied	Continuing Tax Authorized Each Year	Total Tax Authorized	Tax Levied This Year
One-year Special Levy Outside Tax Base								
35,646	5/20/80	yes		1980-81	1980-81		35,646	35,646
TOTAL SPECIAL LEVIES: (This amount should equal total of Lines 2 and 3 Part I of this form)								35,646

NOTE: If approved prior to July 21, 1953 enter as mills. If approved September 13, 1967 to January 1, 1972 enter tax rate.

GENERAL INSTRUCTIONS

The Notice of Property Tax Levy is used to certify the property tax levy of your district to the county assessor.

The Notice is to be completed after the public hearing(s) has been held, the proper ordinance or resolution enacted, the appropriations made and the property tax levy determined. The Notice and other required documents are to be submitted on or before July 15. Should circumstances exist that prevent these items from being filed by July 15, AN EXTENSION OF TIME MUST BE REQUESTED FROM THE COUNTY ASSESSOR.

The Notice of Property Tax Levy, a true and complete copy of the adopted budget document, the resolution or ordinance adopting and appropriating the budget, Form LB-60 (Levy Computation Worksheet), sample ballots of any levy elections approved for the ensuing fiscal year, and either a newspaper clipping; or, if posted or mailed, a copy of the financial summary (from Publication Packets) are to be distributed as follows:

- (1) One copy to the county clerk.
- (2) Two copies to the assessor of each county in which the district is located.
- (3) One copy to the county treasurer if the district's bonded indebtedness is paid by that office. School districts are also required to send one copy to the ESD Superintendent, and one copy to the Oregon Department of Education, School Finance Section, Salem, OR 97310.

SPECIFIC INSTRUCTIONS:

PART I—Enter the date, name of governing body, name of municipal corporation, and county in the appropriate spaces.

Line 1—Enter the portion of the tax levy that is within your tax base as computed in Part II.

Line 2—Enter the total of those special levies for operating purposes (one year, serial, millage, or fixed) that were approved by the voters within the limitation determined on Form LB-60, line 17, and minus the tax based on line 1 of this form (and scheduled above under Special Levies).

Line 3—Enter the total of tax levies approved by the voters in excess of the amount shown on Form LB-60, Line 17, minus Line 4 on this form (and scheduled above under Special Levies).

Line 4—Enter the portion of that tax levy necessary for the payment of bonded indebtedness.

Line 5—The total tax levy must be equal to or less than the amount published in the newspaper. If the total tax levy is greater than that amount published, the municipal corporation must republish the entire budget summary with revisions and hold another public hearing.

PART II—Enter the municipal corporation's voted tax base, if any, in the space provided.

Enter the tax base portion of the preceding three levies in the boxes provided and indicate the year of the levy.

Line 7a & b—Multiply the largest of the three levies by 1.06 and enter the amount.

Line 8—If the municipal corporation has annexed adjoining property during the last fiscal year ending June 30, enter the date of annexation and the true cash value of the annexed property during the last fiscal year. If more than one annexation, please attach an additional schedule listing separately the date of annexation and true cash value of the annexed property during the last fiscal year.

Line 9—Enter last year's tax base rate per \$1,000 of assessed value for the annexing entity.

Line 10a & b—Multiply the amount entered on line 8 by line 9. Multiply the answer by 1.06 to determine the annexation increase to the tax base.

Line 11—Determine the Adjusted Tax Base by entering the largest figure of (Line 7b plus Line 10b) or (Voted Tax Base plus Line 10b).

EXAMPLE FOR PART II

Assessed Value of Annexing Entity—Last Year \$400 Million
 Tax Base of Annexing Entity—Last Year \$2 Million
 Tax Base Rate $(2,000,000 \div 400,000,000 = .005)$ \$5 per \$1,000
 Assessed Value of Annexed Area—Last Year \$100 Million
 Annexation Increase $(\$100,000,000 \times .005 \times 1.06)$ \$530,000

PART III—All municipal corporations are subject to a 6% levy limitation imposed by the Oregon Constitution, and some are further limited by statutory provisions. For those districts that are subject to statutory limitations such as hospital districts, road districts, vector control districts, etc., complete items 12 and 13 by inserting the dollar amount the district can levy within and outside those statutory limitations. The percentage limitation imposed by the statute and the assessed valuation of the taxing unit from the most recent taxroll are used to compute this limitation.

PART IV—Enter all special levies on the schedule. Do NOT enter levies for bonded indebtedness or tax base levies.

NOTE: If you require assistance in completing this form, please contact your county assessor or the Oregon Department of Revenue, Local Budget Unit, Salem (Phone: 378-3749).

FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED

General FUND

	ACTUAL DATA LAST YEAR <u>78-79</u>	ADOPTED BUDGET THIS YEAR <u>79-80</u>	APPROVED BUDGET NEXT YEAR <u>80-81</u>
Total Personal Services (Includes all Payroll Costs)	124747	117946	143888
Total Material and Services	91088	147605	128080
Total Capital Outlay	175	6500	-0-
Total All Other Expenditures and Requirements	-0-	-0-	-0-
Total Expenditures and Requirements	216010	272051	271968
Total Resources Except Property Taxes	179729	206837	200552
Property Taxes Received	36281		
Property Taxes Required to Balance		65214	71416
Estimated Property Taxes Not to be Received		3260	3580
Total Property Tax Levy		68474	74996
Levy Within Tax Base		37223	39350
One-Year Special Levies Outside Tax Base		28091	35646
Serial and Continuing Levies (Operating)		0	0
Serial Levies (Capital Construction)		0	0
Levy For Payment of Bonded Debt		0	0

Sewer Bond FUND

	ACTUAL DATA LAST YEAR <u>78-79</u>	ADOPTED BUDGET THIS YEAR <u>79-80</u>	APPROVED BUDGET NEXT YEAR <u>80-81</u>
Total Personal Services (Includes all Payroll Costs)			
Total Material and Services			
Total Capital Outlay			
Total All Other Expenditures and Requirements			
Total Expenditures and Requirements	24152	25397	25260
Total Resources Except Property Taxes	12514	13397	12760
Property Taxes Received	11638		
Property Taxes Required to Balance		12000	12500
Estimated Property Taxes Not to be Received		600	625
Total Property Tax Levy		12600	13125
Levy Within Tax Base			
One-Year Special Levies Outside Tax Base			
Serial and Continuing Levies (Operating)			
Serial Levies (Capital Construction)			
Levy For Payment of Bonded Debt		12600	13125

Water Bonds FUND

	ACTUAL DATA LAST YEAR <u>78-79</u>	ADOPTED BUDGET THIS YEAR <u>79-80</u>	APPROVED BUDGET NEXT YEAR <u>80-81</u>
Total Personal Services (Includes all Payroll Costs)			
Total Material and Services			
Total Capital Outlay			
Total All Other Expenditures and Requirements			
Total Expenditures and Requirements	55155	50530	50680
Total Resources Except Property Taxes	21871	25050	26500
Property Taxes Received	33284		
Property Taxes Required to Balance		25480	24180
Estimated Property Taxes Not to be Received		630	1210
Total Property Tax Levy		26110	25390
Levy Within Tax Base			
One-Year Special Levies Outside Tax Base			
Serial and Continuing Levies (Operating)			
Serial Levies (Capital Construction)			
Levy For Payment of Bonded Debt		26110	25390

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIEDAnti-Recession

FUND

Total Personal Services (Includes all Payroll Costs) . . .
 Total Materials and Services
 Total Capital Outlay
 Total All Other Expenditures and Requirements
 Total Expenditures and Requirements
 Total Resources

ACTUAL DATA LAST YEAR 78-79	ADOPTED BUDGET THIS YEAR 79-80	APPROVED BUDGET NEXT YEAR 80-81
4694	2338	1100
4694	2338	1100
4694	2338	1100

Street

FUND

Total Personal Services (Includes all Payroll Costs) . . .
 Total Materials and Services
 Total Capital Outlay
 Total All Other Expenditures and Requirements
 Total Expenditures and Requirements
 Total Resources

ACTUAL DATA LAST YEAR 78-79	ADOPTED BUDGET THIS YEAR 79-80	APPROVED BUDGET NEXT YEAR 80-81
13574	11334	18070
6732	13175	15580
20306	24509	33650
20306	24509	33650

Federal Revenue Sharing

FUND

Total Personal Services (Includes all Payroll Costs) . . .
 Total Materials and Services
 Total Capital Outlay
 Total All Other Expenditures and Requirements
 Total Expenditures and Requirements
 Total Resources

ACTUAL DATA LAST YEAR 78-79	ADOPTED BUDGET THIS YEAR 79-80	APPROVED BUDGET NEXT YEAR 80-81
21210	20098	20485
	9	23515
374		
21584	20107	44000
21584	20107	44000

Water System Reserve

FUND

Total Personal Services (Includes all Payroll Costs) . . .
 Total Materials and Services
 Total Capital Outlay
 Total All Other Expenditures and Requirements
 Total Expenditures and Requirements
 Total Resources

ACTUAL DATA LAST YEAR 78-79	ADOPTED BUDGET THIS YEAR 79-80	APPROVED BUDGET NEXT YEAR 80-81
4105	11800	15000
4105	11800	15000
4105	11800	15000

State Revenue Sharing

FUND

Total Personal Services (Includes all Payroll Costs) . . .
 Total Materials and Services
 Total Capital Outlay
 Total All Other Expenditures and Requirements
 Total Expenditures and Requirements
 Total Resources

ACTUAL DATA LAST YEAR 78-79	ADOPTED BUDGET THIS YEAR 79-80	APPROVED BUDGET NEXT YEAR 80-81
17480	10000	16000
17480	10000	16000
17480	10000	16000

Community Center

FUND

Total Personal Services (Includes all Payroll Costs) . . .
 Total Materials and Services
 Total Capital Outlay
 Total All Other Expenditures and Requirements
 Total Expenditures and Requirements
 Total Resources

ACTUAL DATA LAST YEAR 78-79	ADOPTED BUDGET THIS YEAR 79-80	APPROVED BUDGET NEXT YEAR 80-81
15863	17293	20688
14738	15986	5915
		1750
30601	33279	28353
30601	33279	28353

ORGANIZATIONAL UNITS--PROGRAMS

ORGANIZATIONAL
Administration UNIT/PROGRAM General FUND

	ACTUAL DATA LAST YEAR 78-79	ADOPTED BUDGET THIS YEAR 79-80	APPROVED BUDGET NEXT YEAR 80-81
Total Personal Services (Includes all Payroll Costs)	20796	22452	31102
Total Materials and Services	5848	8490	9340
Total Capital Outlay			
Total All Other Expenditures and Requirements			
Total Expenditures and Requirements	26644	30942	40442

ORGANIZATIONAL
Planning Commission UNIT/PROGRAM General FUND

	ACTUAL DATA LAST YEAR 78-79	ADOPTED BUDGET THIS YEAR 79-80	APPROVED BUDGET NEXT YEAR 80-81
Total Personal Services (Includes all Payroll Costs)			
Total Materials and Services	3787	2500	1000
Total Capital Outlay			
Total All Other Expenditures and Requirements			
Total Expenditures and Requirements	3787	2500	1000

ORGANIZATIONAL
Police UNIT/PROGRAM General FUND

	ACTUAL DATA LAST YEAR 78-79	ADOPTED BUDGET THIS YEAR 79-80	APPROVED BUDGET NEXT YEAR 80-81
Total Personal Services (Includes all Payroll Costs)	42258	52572	66175
Total Materials and Services	14365	16085	18145
Total Capital Outlay	175	6500	
Total All Other Expenditures and Requirements			
Total Expenditures and Requirements	56798	75157	84320

ORGANIZATIONAL
Ambulance UNIT/PROGRAM General FUND

	ACTUAL DATA LAST YEAR 78-79	ADOPTED BUDGET THIS YEAR 79-80	APPROVED BUDGET NEXT YEAR 80-81
Total Personal Services (Includes all Payroll Costs)	1075	1300	1300
Total Materials and Services	1683	2375	2650
Total Capital Outlay			
Total All Other Expenditures and Requirements			
Total Expenditures and Requirements	2758	3675	3995

ORGANIZATIONAL
Fire UNIT/PROGRAM General FUND

	ACTUAL DATA LAST YEAR 78-79	ADOPTED BUDGET THIS YEAR 79-80	APPROVED BUDGET NEXT YEAR 80-81
Total Personal Services (Includes all Payroll Costs)	3331	3468	4303
Total Materials and Services	2338	3775	4015
Total Capital Outlay			
Total All Other Expenditures and Requirements			
Total Expenditures and Requirements	5669	7243	8318

ORGANIZATIONAL UNITS--PROGRAMS

ORGANIZATIONAL
Water & Sewer UNIT/PROGRAM General FUND

	ACTUAL DATA LAST YEAR <u>78-79</u>	ADOPTED BUDGET THIS YEAR <u>79-80</u>	APPROVED BUDGET NEXT YEAR <u>80-81</u>
Total Personal Services (Includes all Payroll Costs)	32162	36678	37240
Total Materials and Services	26996	28930	31580
Total Capital Outlay			
Total All Other Expenditures and Requirements			
Total Expenditures and Requirements	59158	65608	68820

ORGANIZATIONAL
Health & Sanitation UNIT/PROGRAM General FUND

	ACTUAL DATA LAST YEAR <u>78-79</u>	ADOPTED BUDGET THIS YEAR <u>79-80</u>	APPROVED BUDGET NEXT YEAR <u>80-81</u>
Total Personal Services (Includes all Payroll Costs)	250	300	300
Total Materials and Services	209	950	450
Total Capital Outlay			
Total All Other Expenditures and Requirements			
Total Expenditures and Requirements	459	1250	750

ORGANIZATIONAL
Library UNIT/PROGRAM General FUND

	ACTUAL DATA LAST YEAR <u>78-79</u>	ADOPTED BUDGET THIS YEAR <u>79-80</u>	APPROVED BUDGET NEXT YEAR <u>80-81</u>
Total Personal Services (Includes all Payroll Costs)	2740	2976	3468
Total Materials and Services	800	800	800
Total Capital Outlay			
Total All Other Expenditures and Requirements			
Total Expenditures and Requirements	3540	3776	4268

ORGANIZATIONAL
City Lights UNIT/PROGRAM General FUND

	ACTUAL DATA LAST YEAR <u>78-79</u>	ADOPTED BUDGET THIS YEAR <u>79-80</u>	APPROVED BUDGET NEXT YEAR <u>80-81</u>
Total Personal Services (Includes all Payroll Costs)			
Total Materials and Services	11823	14500	14500
Total Capital Outlay			
Total All Other Expenditures and Requirements			
Total Expenditures and Requirements	11823	14500	14500

ORGANIZATIONAL
City Buildings UNIT/PROGRAM General FUND

	ACTUAL DATA LAST YEAR <u>78-79</u>	ADOPTED BUDGET THIS YEAR <u>79-80</u>	APPROVED BUDGET NEXT YEAR <u>80-81</u>
Total Personal Services (Includes all Payroll Costs)			
Total Materials and Services	14311	30500	34300
Total Capital Outlay			
Total All Other Expenditures and Requirements			
Total Expenditures and Requirements	14311	30500	34300

ORGANIZATIONAL UNITS—PROGRAMS

Miscellaneous

ORGANIZATIONAL

UNIT/PROGRAM

General

FUND

ACTUAL DATA LAST YEAR 78-79	ADOPTED BUDGET THIS YEAR 79-80	APPROVED BUDGET NEXT YEAR 80-81
24552	24600	*see below
6511	12300	11300

Total Personal Services (Includes all Payroll Costs)
 Total Materials and Services
 Total Capital Outlay
 Total All Other Expenditures and Requirements
 Total Expenditures and Requirements

* Payroll taxes put in each unit instead of together in Misc.

ORGANIZATIONAL

UNIT/PROGRAM

FUND

ACTUAL DATA LAST YEAR _____	ADOPTED BUDGET THIS YEAR _____	APPROVED BUDGET NEXT YEAR _____

Total Personal Services (Includes all Payroll Costs)
 Total Materials and Services
 Total Capital Outlay
 Total All Other Expenditures and Requirements
 Total Expenditures and Requirements

ORGANIZATIONAL

UNIT/PROGRAM

FUND

ACTUAL DATA LAST YEAR _____	ADOPTED BUDGET THIS YEAR _____	APPROVED BUDGET NEXT YEAR _____

Total Personal Services (Includes all Payroll Costs)
 Total Materials and Services
 Total Capital Outlay
 Total All Other Expenditures and Requirements
 Total Expenditures and Requirements

ORGANIZATIONAL

UNIT/PROGRAM

FUND

ACTUAL DATA LAST YEAR _____	ADOPTED BUDGET THIS YEAR _____	APPROVED BUDGET NEXT YEAR _____

Total Personal Services (Includes all Payroll Costs)
 Total Materials and Services
 Total Capital Outlay
 Total All Other Expenditures and Requirements
 Total Expenditures and Requirements

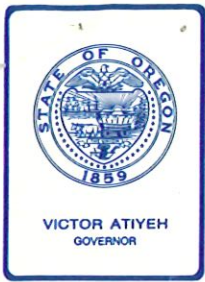
ORGANIZATIONAL

UNIT/PROGRAM

FUND

ACTUAL DATA LAST YEAR _____	ADOPTED BUDGET THIS YEAR _____	APPROVED BUDGET NEXT YEAR _____

Total Personal Services (Includes all Payroll Costs)
 Total Materials and Services
 Total Capital Outlay
 Total All Other Expenditures and Requirements
 Total Expenditures and Requirements



Oregon Department of Revenue

STATE OFFICE BUILDING, SALEM, OREGON 97310

July 31, 1980

City of Elgin
Betty Hulse, City Recorder
Elgin OR 97827

Attention Budget Officer

Adjustments have been made in the property tax levy which you have recently submitted for the 1980-81 fiscal year. Although your county assessor has been notified of the revisions, we are requesting that you submit a revised LB-50 "Notice Property Tax Levy" ~~and if necessary, an amended resolution or ordinance adopting the budget, making the appropriations, and declaring taxes.~~ Two copies of this information should be submitted to the assessor as soon as possible.

If the tax levy adjustments have resulted in a substantial reduction in revenue to your local government, please contact this office immediately regarding possible options. A copy of the adjustments as submitted to the assessor is enclosed for your information.

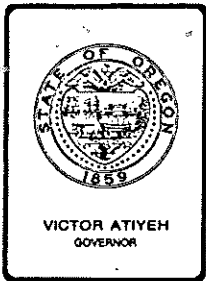
If there are any questions please write or call the Local Budget Unit, 378-3749.


Rick Harrington, Manager
Local Budget Unit
Assessment and Appraisal Division

crd

Enclosure

Telephone: 378-3749



Oregon Department of Revenue

STATE OFFICE BUILDING, SALEM, OREGON 97310

TO: County Assessor, Union

FROM: Local Budget Unit
Assessment and Appraisal Division

SUBJECT: Tax Levy Revisions For: CITY OF ELGIN

We are advising you that the "Notice of Property Tax Levy" (Form LB-50) as submitted does not comply with the provisions of ORS 310.070. Shown below are the necessary tax levy revisions, along with notes explaining where the corrections were made. Please make the necessary revisions on the LB-50 submitted by the district in question, to ensure the tax levy complies with constitutional and statutory limitations.

We are requesting the taxing unit to properly reflect these corrections by submitting to your office: (1) a revised LB-50 and, (2) an amended resolution or ordinance appropriating the budget and declaring the tax levy. The resolution or ordinance as amended must show increases or decreases in appropriations and comparative adjustments in declaring the tax levy based on the revisions.

The taxing unit must supply this information as soon as possible. When the two copies are received, please forward one copy to the Department of Revenue. If there are any questions, please write or call the Local Budget Unit, 378-3749.

FORM LB-50

NOTICE OF PROPERTY TAX LEVY

To the Assessor of Union County

INFORMATION AND INSTRUCTIONS ON REVERSE SIDE

Part II: TOTAL PROPERTY TAX LEVY		
On _____, 19____, the _____ (Governing Body)		
of <u>City of Elgin</u> , <u>Union</u> County, Oregon, levied a tax as follows:		
	Funded Partially By State of Oregon	Funded Totally By Local Taxpayers
1. Levy within the tax base (no larger than the amount of Part II, Line 11)	1 <u>39,350 -</u>	
2. Special levies to be partially funded by the State of Oregon (Cannot exceed Form LB-50, Line 17, minus Line 1 above)	2 <u>35,646 -</u>	
3. Special levies to be totally funded by local taxpayers (Amount exceeding Form LB-50, Line 17, minus Line 4 below)		3 <u>0</u>
4. The amount levied for payment of bonded indebtedness		4 <u>38,515 -</u>
5. The amount of money to be raised by taxation (Total Lines 1, 2, 3 and 4)	5 <u>74,996 -</u>	5 <u>38,515</u>

COMMENTS The district used an outdated LB-50. Corrections have been made and updated forms have been mailed to the district.

NOTICE OF PROPERTY TAX LEVY

To the Assessor of Union County

INFORMATION AND INSTRUCTIONS ON REVERSE SIDE

Part I: TOTAL PROPERTY TAX LEVY

On July 8, 19 80, the Elgin City Council (Governing Body)
 of Elgin Union County, Oregon, levied a tax as follows:
 (Municipal Corporation)

	Funded Partially By State of Oregon	Funded Totally By Local Taxpayers
1. Levy within the tax base (no larger than the amount of Part II, Line 11)	1 39,350.00	
2. Special levies to be partially funded by the State of Oregon (Cannot exceed Form LB-60, Line 17, minus Line 1 above)	2 35,646.00	
Itemize these levies in Part IV—reverse side of this form.		
3. Special levies to be totally funded by local taxpayers (Amount exceeding Form LB-60, Line 17, minus Line 4 below)		3
Itemize these levies in Part IV—reverse side of this form.		
4. The amount levied for payment of bonded indebtedness		4 38,515.00
5. The amount of money to be raised by taxation (Total Lines 1, 2, 3 and 4)	5 74,996.00	5 38,515.00

Part II: TAX BASE WORKSHEET

ATTENTION: Action by the 1979 Legislature requires that a new tax base be voted on at the next General or Primary Election if the taxing unit has levied outside its tax base. School districts who levied taxes outside their tax bases for general operations in 1978-79 must vote on a new tax base. All other districts who have, in any three of the last four fiscal years, submitted the question to the voters, received approval to levy and levied outside its tax base for general operation, must also vote on a new tax base.

6. VOTED TAX BASE, IF ANY—On _____, 19____, a majority of the voters
 approved a tax base in the amount of 6

CONSTITUTIONAL LIMITATION

Tax Base Portion of Preceding Three Levies

33,040

7-1-19 77

35,022

7-1-19 78

37,123

7-1-19 79

7. Largest of above:

7a

37,123

multiplied by 1.06 =

7b

39,350

ADJUSTMENT FOR ANNEXATION INCREASES DURING PRECEDING FISCAL YEAR

8. True Cash Value of area annexed on _____, 19____
 (attach list of annexation dates and valuations)

8

9. Tax Base Rate per \$1,000 True Cash Value of annexing entity

9

Annexation Increase:

10. (line 8 times line 9) =

10a

multiplied by 1.06 =

10b

ADJUSTED TAX BASE

11. Largest of (Line 7b plus Line 10b) or (Line 6 plus Line 10b)

11

Part III: LIMITATIONS PER OREGON REVISED STATUTES

(Does Not Apply To All Municipal Corporations)

12. The TOTAL amount of Line 5 levied within the statutory limitation

12

39,350

13. The TOTAL amount of Line 5 levied outside the statutory limitation

13

35,646

By: _____

(Signature of Authorized Official)

Date: July 15, 19 80Title: City Recorder Bus. Phone: 437-2253

FORM LB-60 AND SAMPLE BALLOTS FOR LEVY ELECTIONS APPROVED IN CALENDAR YEARS 1979 AND 1980 FOR THE 1980-81 FISCAL YEAR MUST BE ATTACHED TO THIS FORM.

TOTAL SPECIAL LEVIES: (This amount should equal total of Lines 2 and 3 Part I of this form).

GENERAL INSTRUCTIONS

The Notice is to be completed after the public hearing(s) has been held, the proper ordinance or resolution enacted, the appropriations made and the property tax levy determined. The Notices and other required documents are to be submitted on or before July 15. Should circumstances exist that prevent these items from being filed by July 15, AN EXTENSION OF TIME MUST BE REQUESTED FROM THE COUNTY ASSESSOR.

The Notice of Property Tax Levy, a true and complete copy of the adopted budget document, the resolution or ordinance adopting and appropriating the budget, Form LB-60 (Levy Computation Worksheet), sample ballots of any levy elections approved for the ensuing fiscal year, and either a newspaper clipping; or, if posted on mail, a copy of the financial summary (from Publication Packet), are to be distributed as follows:

- (1) One copy to the county clerk.
- (2) Two copies to the assessor of each county in which the district is located.
- (3) One copy to the county treasurer if the district's bonded indebtedness is paid by that office. School districts are also required to send one copy to the ESD Superintendent, and one copy to the Oregon Department of Education, School Finance Section, Salem, OR 97310.

PART I—Enter the date, name of governing body, name of municipal corporation, and county in the appropriate spaces.

Line 2—Enter the total of those special levies for operating purposes (one year, serial, millage, or fixed) that were approved by the voters within the limitation determined on Form 1-B-80, line 17, and minus the tax based on line 1 of this form (and scheduled above under Special Levies).

Line 3—Enter the total of tax levies approved by the voters in excess of the amount shown on Form LB-60, Line 17, minus line 4 on this form (and scheduled above under Special Levies).

Line 4—Enter the portion of that tax levy necessary for the payment of bonded indebtedness

Line 5.—The total tax levy must be equal to or less than the amount published in the newspaper. If the total tax levy is greater than that amount published, the municipal corporation must republish the entire budget.

Enter the tax base portion of the preceding three levies in the boxes provided and indicate the year of the levy

Line 7(a & b)—Multiply the largest of the three levies by 1.06 and enter the amount.

Line 8—If the municipal corporation has annexed adjoining property during the last fiscal year ending June 30, enter the date of annexation and the true cash value of the annexed property during the last fiscal year. If more than one annexation, please attach an additional schedule listing separately the date of annexation and true cash value of the annexed property during the last fiscal year.

Line 9—Enter last year's tax base rate per \$1,000 of assessed value for the annexing entity.

Line 10a & b) Multiply the amount entered on line 8 by line 9. Multiply the answer by 1.06 to determine the amount increase to the tax base.

Line 11—Determine the Adjusted Tax Base by entering the largest figure of (Line 7b plus Line 10b) or (Voted Tax Base plus Line 10b).

Assessed Value of Annexing Entity—Last Year	\$400 Million
Assessed Value of Annexed Area—Last Year	\$2 Million
Tax Base of Annexing Entity—Last Year	\$5 per \$1,000
Tax Base Rate (2,000,000 ÷ 400,000,000 = .005)	\$100 Million
Assessed Value of Annexed Area—Last Year	\$530,000
Annexation Increase (\$100,000,000 × .005 × 1.05)	

PART III.—All municipal corporations are subject to a 6% levy limitation imposed by the Oregon Constitution, and some are further limited by statutory provisions. For those districts that are subject to statutory limitations, such as hospital districts, road districts, vector control districts, etc., complete items 12 and 13 by inserting the dollar amount the district can levy within and outside those statutory limitations. The percentage limitations imposed by the statute and the assessed valuation of the taxing unit from the most recent taxroll are used to compute this limitation.

PART IV—Enter all special levies on the schedule. Do NOT enter levies for bonded indebtedness or tax base levies.

NOTE: If you require assistance in completing this form, please contact your county assessor or the Oregon Department of Education, 700 NE Oregon Street, Salem, Oregon 97331.